

FY 2002-03 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SPRING LAKE PARK
Section/Index No: 672303

| Sub-Object No. and Title | Adopted 2001-02 | Requested FY 02-03 | Difference | Percent Change |
|--|----------------------------|-------------------------------|-------------------|---------------------------|
| <i>REVENUES:</i> | | | | |
| <u>TAXES</u> | | | | |
| 1000 Prop Taxes - CY Secured | \$835,000 | \$850,000 | \$15,000 | 1.80% |
| 1020 Prop Taxes - CY Supplemental | 33,000 | 33,000 | 0 | 0.00% |
| 1040 Prop Taxes - CY Unsecured | 33,000 | 33,000 | 0 | 0.00% |
| <i>Subtotal Taxes</i> | \$901,000 | \$916,000 | \$15,000 | 1.66% |
| <u>FINES/FORFEITURES/PENALTIES</u> | | | | |
| 1546 Parks - Parking | \$1,200 | \$1,200 | \$0 | 0.00% |
| <i>Subtotal Charges for Service</i> | \$1,200 | \$1,200 | \$0 | 0.00% |
| <u>USE OF MONEY</u> | | | | |
| 1700 Interest on Pooled Cash | \$14,625 | \$20,000 | \$5,375 | 36.75% |
| 1800 Rents / Concessions | 11,500 | 11,500 | 0 | 0.00% |
| 1801 Rent - Real Estate | 3,100 | 3,100 | 0 | 0.00% |
| <i>Subtotal Use of Money</i> | \$29,225 | \$34,600 | \$5,375 | 18.39% |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | |
| 2440 St - HOPTR | 16,000 | 16,000 | 0 | 0.00% |
| <i>Subtotal Intergovernmental Revenue</i> | \$16,000 | \$16,000 | \$0 | 0.00% |
| <u>CHARGES FOR SERVICES</u> | | | | |
| 3501 Camping / Parking Fees | \$221,000 | \$221,000 | \$0 | 0.00% |
| <i>Subtotal Charges for Service</i> | \$221,000 | \$221,000 | \$0 | 0.00% |
| <u>MISCELLANEOUS REVENUES</u> | | | | |
| 4029 Taxable Sale - Miscellaneous | \$3,500 | \$3,500 | \$0 | 0.00% |
| 4040 Miscellaneous Revenue | 500 | 500 | 0 | 0 |
| <i>Subtotal Miscellaneous Revenues</i> | \$4,000 | \$4,000 | \$0 | 0.00% |
| <u>OTHER FINANCING SOURCES</u> | | | | |
| 4625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| <i>Subtotal Other Financing Sources</i> | \$0 | \$0 | \$0 | N/A |
| TOTAL REVENUES | \$1,172,425 | \$1,192,800 | \$20,375 | 1.74% |

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| Sub-Object No. and Title | Adopted 2001-02 | Requested FY 02-03 | Difference | Percent Change |
|--------------------------|--------------------|-----------------------|------------|-------------------|
|--------------------------|--------------------|-----------------------|------------|-------------------|

EXPENDITURES:

SERVICES AND SUPPLIES

| | | | | |
|---------------------------------------|-----------------|-----------------|------------|--------------|
| 6104 Fire Insurance | \$3,000 | \$3,000 | \$0 | 0.00% |
| 6180 Maint - Bldgs/Imp | 0 | 0 | 0 | N/A |
| 6573 Administration Costs | 19,650 | 19,650 | 0 | 0.00% |
| Subtotal Services and Supplies | \$22,650 | \$22,650 | \$0 | 0.00% |

OTHER CHARGES

| | | | | |
|-------------------------------|--------------------|--------------------|------------------|--------------|
| 8010 Contribution Non-Co Govt | 1,225,000 | 1,334,777 | 109,777 | 8.96% |
| Subtotal Other Charges | \$1,225,000 | \$1,334,777 | \$109,777 | 8.96% |

OTHER FINANCING USES

| | | | | |
|--------------------------------------|------------|------------|------------|------------|
| 8625 OT - W/in Special Dist - BOS | \$0 | \$0 | \$0 | N/A |
| Subtotal Other Financing Uses | \$0 | \$0 | \$0 | N/A |

| | | | | |
|---------------------------|--------------------|--------------------|------------------|--------------|
| TOTAL EXPENDITURES | \$1,247,650 | \$1,357,427 | \$109,777 | 8.80% |
|---------------------------|--------------------|--------------------|------------------|--------------|

| | | | | |
|---|-----------------|------------------|-----------------|----------------|
| TOTAL NET COST <i>(Expenditures Minus Revenues)</i> | \$75,225 | \$164,627 | \$89,402 | 118.85% |
|---|-----------------|------------------|-----------------|----------------|

FY 2002-03 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Taxes

Character No.: 672303-10

1000 Prop Taxes - CY Secured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Character Title: Use of Money and Property

Character No.: 672303-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Agency by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

| | |
|---|-----------|
| Estimated Average Cash Balance | \$444,450 |
| Projected Interest Rate | 4.50% |
| Projected/Planned Interest on Pooled Cash | \$20,000 |

1800 Rents / Concessions

Rents / Concessions revenue is based on estimates provided by County Regional Parks.

1801 Rent - Real Estate

This item reflects rent for the Ranger residence located at Spring Lake Park.

Character Title: Intergovernmental Revenue

Character No.: 672303-20

2440 ST - HOPTR

Home Owner Property Tax Relief revenues are received from the State as reimbursement for property tax revenues lost due to the Home Owners Exemption. The amount requested is based on prior year actuals and current year estimates from the Auditor-Controller's office.

FY 2002-03 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Charges for Service

Character No.: 672303-30

3501 Camping / Parking Fees

Camping / Parking Fee revenues are based on estimates provided by County Regional Parks.

Character Title: Miscellaneous Revenues

Character No.: 672303-40

4029 Taxable Sale - Miscellaneous

Taxable Sale - Miscellaneous revenue is realized primarily from the sale of firewood at Spring Lake Park. FY 02-03 requested amount is based on estimates provided by County Regional Parks.

4040 Miscellaneous Revenue

This item records miscellaneous revenue received from the sale of T-shirts and the recycling of aluminum cans at Spring Lake Park. The requested amount is based on estimates provided by County Regional Parks.

Character Title: Other Financing Sources

Character No.: 672303-46

4625 OT - W/in Special Dist - BOS

No revenue transfers are planned for the next fiscal year.

Character Title: Services and Supplies

Character No.: 672303-60

6104 Fire Insurance

This item records fire insurance for the Agency's property.

6180 Maint-Bldgs/Imp

No expenditures are anticipated in the next fiscal year.

6573 Administration Costs

This item records the charge from the Auditor-Controller's Office to collect property taxes on the tax roll.

FY 2002-03 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Administration and General

Section Title: Spring Lake Park

Character Title: Other Charges

Character No.: 672303-75

8010 Contribution Non-Co Govt

This item is requested to provide funds to pay Sonoma County Regional Parks for the cost of operating and maintaining Spring Lake Park. The increase in this item for FY 02-03 is due to annual increases in salary and benefit costs. A change in budgeting practices by the Water Agency was effected in FY 99-00. Previously, outlays for Fixed Asset expenditures were appropriated in the Fixed Assets character. To coordinate these expenditures and facilitate the payment process, it has been determined that Regional Parks will budget the Fixed Asset expenditures and the Water Agency would provide reimbursement through this Contribution account.

Character Title: Other Financing Uses

Character No.: 672303-86

8625 OT - W/in Special Dist - BOS

No transfers of funds are planned for the next fiscal year.

FY 2002-03 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Administration and General
Section: Spring Lake Park
Index No.: 672303

| DESCRIPTION OF FUND ACTIVITY | Actual FY 00-01 | Estimated FY 01-02 | Requested FY 02-03 |
|---|--------------------|-----------------------|-----------------------|
| Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below) | \$503,113 | \$716,794 | \$730,816 |
| Annual Revenues and Expenditures: | | | |
| Revenues - Increase fund balance | \$1,190,332 | \$1,286,672 | \$1,192,800 |
| Expenditures - (Decrease) fund balance | (\$976,651) | (\$1,272,650) | (\$1,357,427) |
| Net Surplus or Deficit - Increase/(Decrease) to fund balance | \$213,681 | \$14,022 | (\$164,627) |
| Adjustments to Reserves/Encumbrances: | | | |
| Outstanding Encumbrances - (Decrease) fund balance | \$0 | \$0 | \$0 |
| Net Adjustment - Increase/(Decrease) to Fund Balance | \$0 | \$0 | \$0 |
| Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting | \$716,794 | \$730,816 | \$566,189 |
| Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance) | \$213,681 | \$14,022 | (\$164,627) |
| <u>Fund Balance Components at Beginning of FY</u> | 7/1/00 | 7/1/01 | |
| Cash | \$491,877 | \$714,754 | |
| Accounts Receivable | 11,270 | 10,107 | |
| Due from Other Governments | 0 | 0 | |
| Accounts Payable | (34) | (343) | |
| Deferred Revenues | 0 | (7,720) | |
| Total Beginning Fund Balance | \$503,113 | \$716,798 | |